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Annual Reports
of the
Town Officers
of
WESTMORELAND
NEW HAMPSHIRE
for the year ending
JANUARY 31
1932

THE SANDERSON PRESS
KEENE, N. H.
1932

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Annual Reports
OF THE
Town Officers
OF
WESTMORELAND
NEW HAMPSHIRE



for the year ending
JANUARY 31
1932

TOWN OFFICERS

PAUL D. KING	Moderator
RUTH E. BURT	Town Clerk
EDWARD C. GREEN	Treasurer
LAURY W. CHURCHILL	First Selectman
GLENN E. BRITTON	Second Selectman
CHARLES H. ALDRICH	Third Selectman
LAURENCE C. BURT	Tax Collector, 1930-31
ELWIN C. CLOUGH	Treasurer, Trustee of Public Funds
ALBA W. ATHERTON	Trustee of Public Funds
LAWRENCE J. JOHNSON	Trustee of Public Funds
MAX A. WHITE	Constable
ELWIN C. CLOUGH	Auditor
CHAS. W. GRAVES	Auditor

TOWN WARRANT

The State of New Hampshire

To the inhabitants of the Town of Westmoreland, in the County of Cheshire, in said State, qualified to vote in town affairs:

You are hereby notified to meet at town hall in said Westmoreland on Tuesday, the eighth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation for the same.

3. To bring in your votes for the election of delegates-at-large, alternate delegates-at-large, district delegates, alternate district delegates to the National Conventions of the Democratic and Republican parties, to be held for the purpose of nominating party candidates for president and vice-president of the United States.

4. To elect a forestry committee, hear report of present committee and take action thereon and also elect a tree warden.

5. To see what sum of money in addition to what is required by law the town will vote to raise and appropriate for the support of highways and bridges.

6. To see if the town will vote to apply for state aid for state road maintenance and raise and appropriate money for the same.

7. To see if the town will vote to apply for state aid for trunk line maintenance and raise and appropriate money for the same.

8. To see if the town will vote to apply for state aid for state road construction and raise and appropriate money for the same.

9. To see if the town will vote to raise and appropriate a sum not exceeding \$500 for snow removal.

10. To see if the town will vote to raise and appropriate the sum of \$400 to co-operate with the state for the purpose of eradicating white pine blister rust.

11. To see what disposition the town will vote to make of the income from the Jotham Lord fund.

12. To see if the town will vote to raise and appropriate the sum of \$100 for the support of the library.

13. To see if the town will vote to purchase the Ross snow plow used this winter and raise and appropriate money for the same.

14. To see if the town will vote to put in a cess-pool near the town hall and connect same with the chemical closets and raise and appropriate money for the same.

15. To see if the town will vote to buy fire fighting apparatus and raise and appropriate money for the same.

16. To see if the town will vote to build a concrete bridge on the River road to replace the wooden bridge near the Solon Chickering place, so called, and raise and appropriate money for the same.

17. To see if the town will vote to buy a tractor and road equipment and raise and appropriate money for the same.

18. To see what price the town will vote to pay its officers and labor the ensuing year.

19. To see what action the town will take relative to discontinuing the road from the Chesterfield town line near the Scott land, so called, to the road leading from the Glebe road, so called, past Alfred Laurence's.

20. To transact any other business that may legally come before said meeting.

Given under our hand and seal, this eighteenth day of February, in the year of our Lord nine hundred and thirty-two.

LAURY W. CHURCHILL
GLENN E. BRITTON
CHARLES H. ALDRICH

Selectmen of Westmoreland

A true copy of Warrant—Attest:

LAURY W. CHURCHILL
GLENN E. BRITTON
CHARLES H. ALDRICH

Selectmen of Westmoreland

BUDGET OF THE TOWN OF WESTMORELAND, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year Feb. 1, 1932 to Feb. 1, 1933
Compared with

Actual Revenue and Expenditures of the Previous Year, Feb. 1, 1931, to Feb. 1, 1932

SOURCES OF REVENUE

From State:

	Actual Revenue Previous Year 1931	Estimated Revenue Ensuing Year 1932	Increase	Decrease
Railroad tax	\$ 650 13	\$ 650 13		
Savings Bank tax	182 03	182 03		
Interest and Dividend tax	114 42	114 42		
For fighting forest fires	4 10	4 10		
For Highways: Classified	1831 41	1831 41		
(a) For State aid maintenance	1203 50	1203 50		
(b) For trunk line maintenance	3181 47	3336 07	\$154 60	
Snow removal	154 60			\$ 154 60

From Local Sources Except Taxes:

All licenses and permits except dog licenses	
—Auto	728 39
Firearms	3 00
Rent of town hall and other buildings	112 00
	728 39
	3 00
	112 00

SOURCES OF REVENUE	Actual Revenue Previous Year 1931	Estimated Revenue Ensuing Year 1932	Increase	Decrease
Interest received on taxes and deposits	193 12	193 12		
Redemption of property held for taxes	712 54	712 54		
C. H. Harris	25 71	25 00		
Town of Rockingham	11 00			11 00
From Poll Taxes:	360 00	360 00		
From other taxes except property taxes				
National Bank stock	20 00	20 00		
County	41 50	33 50		8 00
Revenue Applicable only to New Construction and Improvements:				
From State:				
For state aid highway construction	1383 69			1383 69
Unemployment relief account	1000 00			1000 00
Amount Raised by Issue of Bonds or Notes:				
Cheshire National Bank, temporary loan ..	9000 00			9000 00
Revenue Which Must be Paid to Other Govern- mental Divisions:				
	211 20	211 20		
Total Revenues from All Sources	\$21719 45			
Except Property Taxes	\$20446 91			

BUDGET OF THE TOWN OF WESTMORELAND, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year Feb. 1, 1932 to Feb. 1, 1933
Compared with

Actual Revenue and Expenditures of the Previous Year, Feb. 1, 1931, to Feb. 1, 1932

PURPOSES OF EXPENDITURES

CURRENT MAINTENANCE EXPENSES:

General Government:

Town officers' salaries	\$ 945 00	\$ 800 00	\$ 145 00	∞
Town officers' expenses	342 64	300 00	42 64	
Election and registration expenses	34 00	144 00	\$110 00	
Care and supplies for town hall	230 97	680 00	450 00	

Protection of Persons and Property:

Police Department	322 35	322 35		
Fire Department	121 67	21 67	100 00	
Bliester Rust	400 00		400 00	

Health:

Health Department	24 65		24 65	
Vital Statistics	12 00	12 00		

PURPOSES OF EXPENDITURES

Highways and Bridges:

State Aid Maintenance:

State's contribution
 Town's contribution

Trunk Line Maintenance:

State's contribution
 Town's contribution

Town maintenance

General expense of highway department

Education:

Libraries

Charities:

Town poor

Patriotic Purposes:

Memorial Day and other celebrations

Recreation:

Parks and playgrounds

Interest:

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	Actual Expenditures Previous Year 1931	Estimated Expenditures Ensuing Year 1932	Increase	Decrease
State's contribution	1203 50	1203 50		
Town's contribution	800 00	800 00		
State's contribution	4181 47	4181 47		
Town's contribution	1000 00	1000 00		
Town maintenance	4271 00	4271 00		
General expense of highway department	230 13	125 00		105 13
Libraries	20 00	20 00		
Charities:	30 00			30 00
Town poor	812 87	600 00		212 87
Memorial Day and other celebrations	3 30	3 30		
Parks and playgrounds	15 00	5 00		10 00
Interest:	1281 63	781 63		500 00

PURPOSES OF EXPENDITURES

**Outlay for New Construction and Permanent
Improvements:**

Highways and Bridges

Town construction	1000 00		1000 00
State aid construction: State's contribution	1383 69		1383 69

Indebtedness:

Payment on Principal of Debt			
Long term notes	2500 00	2500 00	

Payments to Other Governmental Divisions:

State taxes	1190 00	1190 00	
County taxes	955 57	955 57	
Payments to school districts	9617 80		

REPORT OF SELECTMEN

307 polls.	
Real estate, resident	\$319,725 00
Real estate, non-resident	163,295 00
Electrical distribution	13,900 00
148 resident horses	7,965 00
10 mules, resident	475 00
2 oxen, resident	125 00
819 cows, resident	54,030 00
87 neat stock, resident	4,500 00
3 sheep, resident	15 00
10 hogs, resident	265 00
2525 fowls	2,525 00
46 fur bearing animals	875 00
1 horse, non-resident	50 00
2 cows, non-resident	130 00
1 portable mill	900 00
Wood and lumber, resident	1,190 00
Wood and lumber, non-resident	8,700 00
Gas pumps, resident	3,650 00
Gas pumps, non-resident	500 00
Value of stock in trade	7,450 00
Value ferries, non-resident	300 00
Total valuation	\$590,565 00
Exempt soldiers and soldier's widows	\$4,100 00
Exempt soldiers and soldier's personal property	\$400 00

Assessments for 1932

State tax	\$ 1,190 00
County tax	955 57
Highway, by law	1,476 41

Highway, by vote	885 85
Trunk line maintenance	1,000 00
State aid maintenance	800 00
Graveling	1,000 00
Snow removal	400 00
State aid construction	910 50
General government	1,555 00
Police	250 00
Fire	100 00
Health	20 00
Vital Statistics	10 00
Town poor	500 00
Veterans and veteran's children	650 00
Parks	5 00
Memorial day	5 00
Legal expenses	35 00
Interest	1,125 00
Library	20 00
Blister rust	400 00
Trunk line note	2,000 00
New bridge	500 00
<hr/>	
Total town assessment	\$15,793 33
School assessment	9,141 58
<hr/>	
Total town and school assessment	\$24,934 91
Less estimated income	2,650 93
<hr/>	
Total property tax	\$22,283 98
Overlay	157 49
<hr/>	
Rate \$3.80 per hundred	\$22,441 47
Savings Bank tax	20 00
<hr/>	
Total tax committed to collector	\$22,461 47

School Assessment

Support of schools	\$9,610 00
Salary of district officers	150 00
Salary of truant officer	10 00
Superintendent, excess salary	340 00
\$2.00 per capita tax	350 00
Payment on debt	1,000 00
Interest on debt	222 50
Tuition deficit of 1930 and 1931	200 00
Other obligations	40 00
Tuition	2,000 00
Alteration, chemical toilets	700 00
<hr/>	
From state	\$14,622 50
Total due from taxation	5,480 92
<hr/>	
	\$9,141 58

Estimated Income Other Than from Local Taxes

Railroad tax	\$ 669 87
Savings Bank tax	198 78
Interest on dividends	148 28
Poll tax	614 00
National Bank tax	20 00
Estimated auto tax	1,000 00
<hr/>	
	\$2,650 93

FINANCIAL REPORT
OF THE TOWN OF WESTMORELAND
IN
CHESHIRE COUNTY

For the Fiscal Year Ending January 31, 1932

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief

Date, February 1, 1932.

LAURY W. CHURCHILL
GLENN E. BRITTON
CHARLES H. ALDRICH

Selectmen of Westmoreland

EDWARD C. GREENE,
Treasurer

BALANCE SHEET

Assets

Cash:

In hands of treasurer	\$ 1,325 81
In hands of State treasurer in blister control	2 22
In hands of tax collector	2 79

Accounts Due to the Town:

Due from State: Bounties	47 40
Due from County	33 89
Due from C. H. Harris	188 00
Other bills due Town:	

Taxes bought by town	804 63
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Taxes not collected:

Levy of 1931, property	5,658 99
Levy of 1931, polls	260 00

Total assets	\$ 8,323 73
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Excess of liabilities over assets (net debt)	\$17,375 39
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Grand total	\$25,699 12
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Net Debt—January 31, 1931	\$19,225 82
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Net Debt—January 31, 1932	17,393 61
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Decrease of debt	\$ 1,832 21
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Liabilities

Accounts Owed by the Town:

Due to School Districts:

Dog licenses	\$ 211 20
Balance of appropriation	1,291 58

Outstanding temporary loans in anticipation

of taxes	8,000 00
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Long term notes outstanding	8,250 00
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Trust funds, amount of principal used by town

7,946 34

Total liabilities	\$25,699 12
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Receipts

Current Revenue:

From Local Taxes:

Property tax committed to collector, 1931	\$21,265	47
In hands of collector	\$	2 79
Less uncollected, 1931	5,258.99	
Property tax current year actually collected	16,799	69
Poll tax current year actually collected, 180 @ \$2.00	360	00
Property and poll tax previous year actually collected	3,287	22
National Bank stock tax	20	00
	<hr/>	
	\$20,466	91
Tax sales redeemed	\$	712 54

From State:

For Highways and Bridges:

For state aid maintenance	\$	1,203 50
For state aid construction	1,383	69
For trunk line maintenance	3,181	47
For trunk line U. R. A.	1,000	00
For class V highway maintenance	1,831	41
Interest and dividend tax	114	42
Snow removal	154	60
Railroad tax	650	13
Savings bank tax	182	03
Fighting forest fires	4	10
Bounties	24	40
	<hr/>	
	9,729	75

From County:

For support of poor	\$	41 50	41 50
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From Local Sources, Except Taxes:

Dog licenses	\$	211 20
Firearms permits	3	00
Rent of town property, hall	112	00

Interest received on taxes	193 12	
C. H. Harris aid	25 71	
Registration of motor vehicles, 1931 permits	251 75	
Registration of motor vehicles, 1932 permits	476 64	
Town of Rockingham	11 00	
	<hr/>	1,284 42
Receipts Other Than Current Revenue:		
Temporary loans in anticipation of taxes during year		9,000 00
		<hr/>
Total receipts other than current revenue	\$41,235 12	
Cash on hand February 1, 1931	\$ 926 24	
	<hr/>	
Grand total		\$42,161 36

Payments

Current Maintenance Expenses:

General Government:

Town officers' salaries	\$ 945 50	
Town officers' expenses	342 64	
Election and registration ex- penses	34 00	
Expenses town hall and other town buildings	231 97	
	<hr/>	\$ 1,554 11

Protection of Persons and Property:

Police department, including care of tramps	\$ 322 35	
Fire department, including forest fires	121 67	
Moth extermination—Blister Rust	400 00	
Bounties	47 40	
	<hr/>	\$ 891 42

Health:

Health department, including

hospitals	\$	24	65	
Vital statistics		12	00	
				\$ 36 65

Highways and Bridges:

Trunk line snow	\$	177	23	
State aid maintenance		1,952	10	
Trunk line maintenance		4,979	67	
Town maintenance		4,270	00	
Snow		470	24	
General expenses of highway department, including watering troughs		230	13	
				\$12,079 37

Libraries:

Libraries	\$	20	00	
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Charities:

Aid to Roger Stoddard while in hospital	\$	30	00	
Town poor		812	87	
County poor		51	81	
				\$ 894 68

Patriotic Purposes:

Aid to G. A. R. Memorial day	\$	3	30	
Aid to soldiers and their families		692	71	
				\$ 696 01

Recreation:

Parks and playgrounds, including band concerts	\$	15	00	
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Unclassified:

Damages and legal expenses	\$	403	80	
Taxes bought by town		974	75	
				\$ 1,378 55

Interest:

Paid on temporary loans in anticipation of taxes	\$ 454 89
Paid on long term notes	473 43
Paid on principal of trust funds used by towns	353 31
Total interest payments	————— \$ 1,281 63

Outlay for New Construction
and Permanent Improvements:

Highways and bridges—state aid construction	\$ 1,925 41
Highways and bridges—Town construction	799 35
Total outlay payments	————— \$ 2,724 76

Indebtedness:

Payments on temporary loans in anticipation of taxes	\$ 5,000 00
Payments on long term notes	2,500 00
Total indebtedness payments	————— \$ 7,500 00

Payments to Other Governmental Divisions:

Taxes paid to state	\$ 1,190 00
Taxes paid to county	955 57
Payments to school districts	9,617 80
Total payments to other governmental divisions	————— \$11,763 37

Cash on hand January 31, 1932	\$ 1,325 81
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Grand total	\$42,161 36
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Schedule of Town Property

Town hall, lands and buildings	\$12,000 00
Furniture and equipment	1,500 00
Libraries, lands and buildings	1,200 00
Furniture and equipment	1,900 00
Highway department, equipment	650 00
Parks, commons and playgrounds	500 00
Total	————— \$17,750 00

REPORT OF TOWN CLERK

Total number of automobile permits issued	
Feb. 1, 1931, to Feb. 1, 1932	234
Total receipts for auto permits	\$728 39
Total paid town treasurer	728 39
Total received for dog licenses	230 00
Total retained as clerk's fees	18 80
Total paid town treasurer	211 20

Receipts

For recording of births and deaths	\$ 6 25
Salary as town clerk	25 00
Postage, stationery and telephone expenses	2 25
For issuing auto permits	58 50
	<hr style="width: 10%; margin: 0 auto;"/>
	\$92 00
For recording for Cheshire County, 21 deaths	
2 births	\$ 5 75

RUTH E. BURT,
Town Clerk

TREASURER'S REPORT

From Feb. 1, 1931, to Jan. 31, 1932

Receipts

Balance in treasury Feb. 1, 1931	\$ 926 24
Rec'd of Lawrence C. Burt, 1930 taxes	3,287 22
Rec'd of Lawrence C. Burt, interest on 1930 taxes	173 31
Rec'd of Lawrence C. Burt, taxes for 1931	17,159 69
Rec'd of Lawrence C. Burt, interest on 1931 taxes	19 81
Rec'd of Lawrence C. Burt, tax on National Bank stock	20 00
Rec'd of Ruth E. Burt, auto permits 1931	251 75
Rec'd of Ruth E. Burt, auto permits 1932	476 64
Rec'd of Ruth E. Burt, dog licenses	211 20
Rec'd of Cheshire county, pauper claim	41 50
Rec'd of Frank W. Preble, hall rent	112 00
Rec'd of Charles H. Aldrich, first payment on Presler property	48 25
Rec'd of Cheshire National Bank on town notes	9,000 00
Rec'd of Town of Rockingham, Vt., for care of Comfort Wyman	11 00
Rec'd of state treasurer for bounties	24 40
Rec'd of state treasurer for snow removal	154 60
Rec'd of state treasurer for fire account	4 10
Rec'd of state treasurer for classified high-ways	1,831 41
Rec'd of state treasurer for Savings Bank tax	182 03
Rec'd of state treasurer for railroad tax	650 13
Rec'd of state treasurer for distribution of tax on interest and dividends	114 42
Rec'd of state treasurer, State aid contruction account	1,383 69

Rec'd of state treasurer, State aid maintenance account	1,203 50
Rec'd of state treasurer, state aid trunk line maintenance	4,181 47
Rec'd of G. E. Britton, balance on sale of Presler property	113 67
Rec'd of G. E. Britton, redemption of taxes	550 62
Rec'd of G. E. Britton, fire arms permits	3 00
Rec'd of G. E. Britton, account aid for Ruth Harris	25 71
Total	<hr/> \$42,161 36

Expenditures

Paid state treasurer, state tax	\$ 1,190 00
Paid county treasurer, county tax	955 57
Paid school district treasurer	9,617 80
Paid Cheshire National Bank, notes and interest	5,311 14
Paid John E. Colony Est., note and interest on trunk line and bridge loans	2,973 43
Paid all other selectmen's orders	20,787 61
Total	<hr/> \$40,835 55
Balance in treasury Feb. 1, 1932	\$ 1,325 81

EDWARD C. GREENE,
Treasurer.

SUMMARY OF RECEIPTS

Balance on hand Feb. 1, 1931	\$ 926 24
Rec'd of L. C. Burt, collector of 1930	\$3,287 22
Rec'd of L. C. Burt, collector, interest on 1930	173 31
Rec'd of L. C. Burt, collector, 1931	17,159 69

Rec'd of L. C. Burt, collector, interest on 1931 tax	19 81
Rec'd of L. C. Burt, National Bank stock tax	20 00
Rec'd of state treasurer for classified high- ways	1,831 41
Rec'd of state treasurer for state aid main- tenance	1,203 50
Rec'd of state treasurer for trunk line main- tenance	3,181 47
Rec'd of state treasurer for state aid con- struction	1,383 69
Rec'd of state treasurer for snow removal	154 60
Rec'd of state treasurer for unemployment relief account	1,000 00
Rec'd of state treasurer, bounties	24 40
Rec'd of state treasurer, fire account	4 10
Rec'd of state treasurer, Savings Bank tax	182 03
Rec'd of state treasurer, railroad tax	650 13
Rec'd of state treasurer, interest on divi- dends distribution	114 42
Rec'd Cheshire county, pauper account	41 50
Rec'd of Ruth E. Burt, dog licenses	211 20
Rec'd on redemption tax on property held for taxes	712 54
Rec'd of selectmen, fire arms permits	3 00
Rec'd of F. W. Preble, hall rent	112 00
Rec'd of C. H. Harris on Ruth Harris account	25 71
Rec'd of town clerk, auto tax	728 39
Rec'd of Town of Rockingham, board of C. Wyman	11 00
Rec'd Cheshire National Bank, temporary loans	9,000 00
	<hr/>
	\$41,235 12
Cash on hand Feb. 1, 1931	926 24
	<hr/>
	\$42,161 36

SUMMARY OF PAYMENTS

Town officers' salary	\$ 945 50
Town officers' expenses	342 64
Election and registration	34 00
Town hall	230 97
Police	322 35
Fire	121 67
Blister rust control	400 00
Bounties	47 40
Health department	24 65
Vital statistics	12 00
State aid maintenance	1,952 10
Trunk line maintenance	4,979 67
Town maintenance	4,270 00
Snow removal	470 24
General expenses of highway	230 13
Trunk line snow	177 23
Veterans and veterans' children	692 71
Libraries	20 00
Town poor	812 87
County poor	51 81
Memorial day	3 30
Charity	30 00
Parks and common	15 00
Taxes bought by town	974 75
Legal expenses	403 80
Interest	1,281 63
State aid construction	1,925 41
Town graveling	799 35
Temporary loans	5,000 00
Long term notes	2,500 00
State and county taxes	2,145 57
School district	9,617 80
	<hr/>
	\$40,835 55

Town Officers' Expenses

G. E. Britton, mailing town reports and telephoning on Lund and Amidos cases	\$ 5 10
Mason Insurance Company, town officers' bond	25 00
Winifred M. Chaplin, looking up property sales	2 80
Chase's Book Store, supplies	16 56
Mason Insurance Company, town officers' bond	25 00
Sentinel Printing Company, printing reports	134 40
Edson C. Eastman Company, supplies	8 49
Mason Insurance Company, bond	10 00
Chase's Book Store, supplies	85
L. C. Burt, cost on taxes bought by town	42 72
E. C. Greene, supplies	1 12
E. C. Clough, postage on tax notices	1 29
G. E. Britton, telephoning and supplies	16 45
Chase's Book Store, supplies	7 20
Edith Atherton, copying record book	5 00
Ruth C. Warwick, postage	20
G. E. Britton, cost of sale of Presler property	22 66
Chase's Book Store, supplies	85
G. E. Britton, telephoning and supplies	2 40
C. H. Aldrich	2 00
L. C. Burt, tax bills and postage	10 30
Ruth Burt, postage, stationary and telephone	2 25
	\$342 64

Town Officers' Salaries

Laury W. Churchill, selectman	\$175 00
Glenn E. Britton, selectman	175 00
Charles H. Aldrich, selectman	175 00
Charles W. Graves, auditor	9 00
Elwin C. Clough, auditor	9 00
Earl B. Hodgkins, special constable	8 00
Max A. White, constable	35 00

Edward C. Greene, treasurer	75 00
Laurence C. Burt, tax collector, 1930 balance of salaries	50 00
Laurence C. Burt, tax collector, 1931 part of salaries	100 00
Ruth E. Burt, town clerk	25 00
Ruth E. Burt, issuing auto permits	59 50
Glenn E. Britton, making reports	25 00
Charles H. Aldrich, making reports	25 00
	<hr/>
	\$945 50

Election and Registration

Mertin C. Leach, supervisor	\$10 00
Alonzo Hudson, supervisor	10 00
Paul D. King, moderator	4 00
Robert Bolster, supervisor	10 00
	<hr/>
	\$34 00

Town Hall

Public Service Company, lights	\$ 34 10
Rollin Fredette, sawing wood	6 50
Knowlton & Stone, step ladder	9 00
Ruth Warwick, supplies	1 72
F. W. Preble, janitor	165 32
G. E. Britton, supplies	7 33
Wm. Granger, repairing and tuning piano	7 00
	<hr/>
	\$230 97

Received from hall rent	\$112 00
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Police

B. F. Sherman, keeping tramps	\$322 35
Appropriations by town	250 00
	<hr/>
	\$572 35

Blister Rust Account

Town 1931 appropriation	\$400 00	
State aid	100 00	
		<hr/>
Total available		\$500 00
Crew wages	\$493 88	
Expenses	3 34	
		<hr/>
Total expended		\$497 22
		<hr/>
Town and state balance		\$ 2 78
Town balance	\$2 22	
State balance	56	

Currant and gooseberry bushes destroyed	27,330
Pine infections located by crews	900
Area covered	870 acres
Average cost per acre	\$0.571

Fire

Paid City of Keene, chemical to White fire	\$ 35 00
Paid City of Keene, chemical to Chickering fire	20 00
Paid G. A. Capron and men, watching White fire	33 47
Paid C. H. Aldrich and men, watching Chickering fire	25 00
Paid G. E. Britton, deputy warden and ex- penses	8 20
	<hr/>
	\$121 67
Appropriation by town	100 00
	<hr/>
	\$221 67

Account Dog Money

Due school district, Feb. 1, 1931	\$234 00
Paid school district	234 00
Amount received from dog licenses	211 20
Due school district, Feb. 1, 1932	211 20

Blister Rust

Paid John H. Foster, state forester	\$400 00
Appropriation by town	\$400 00 -

Bounties

Paid G. E. Britton, selectman, 177 hedgehogs	\$35 40
Paid C. H. Aldrich, selectman, 60 hedgehogs	12 00
Due from state, Feb. 1, 1931	24 40
Received from state	24 40
Due from state, Feb. 1, 1932	47 40

Health Department

Paid Ruth C. Warwick, disinfecting and supplies on scarlet fever epidemic	\$19 90
Paid Ruth C. Warwick, health officer and expense investigating infantile paraly- sis case	4 75
	<hr/>
	\$24 65
Appropriation by town	\$20 00

Vital Statistics

Paid Ruth E. Burt, recording births, mar- riages, deaths	\$ 6 25
Paid Ruth E. Burt, recording births, mar- riages, deaths at Cheshire County farm	5 75
	<hr/>
	\$12 00
Due from county	\$ 5 75

State Aid Maintenance

Appropriation by town	\$ 800 00
Appropriation by state	4,000 00
	<hr/>
Total joint fund	\$4,800 00
 Paid G. A. Capron	 \$1,647 03
Paid G. C. Lewis, tarring and sanding	305 07
	<hr/>
	\$1,952 10
Paid G. A. Capron, report of 1931	51 40
	<hr/>
Town expenditures	\$2,003 50
Received from state	1,203 50
	<hr/>
Total amount expended by town	\$ 800 00
 Total amount expended by state	 \$3,998 49

Trunk Line Maintenance

Appropriation by town	\$1,000 00
Appropriation by state	4,000 00
	<hr/>
Total joint fund	\$5,000 00
 Paid G. A. Capron	 \$4,814 75
Paid G. C. Lewis, tarring and sanding	164 92
	<hr/>
	\$4,979 67
 Due from state, Feb. 1, 1931, on trunk line snow	 \$ 65 98
Paid G. A. Capron, scraping trunk line snow (one-half to be borne by state)	177 23
Received from state	3,181 47
Total amount paid by town	1,000 00
Total amount paid by state	4,060 83

Unemployment relief on trunk line	
Paid G. A. Capron orders, U. R. A.	1,000 00
Received from state, on U. R. A.	1,000 00

State Aid Construction

Appropriation by town	\$ 910 50
Appropriation by state	1,820 00

Total joint fund	\$2,730 50
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Paid G. A. Capron for construction	\$1,925 41
Paid by state	389 04

Received from check of \$1,383.69. This bal- ances account applied on continued ap- plication of 1930. Making the town share	\$ 883 96
State share	1,766 73

\$2,650 69

Town balance	\$26 75
State balance	\$53 49

Town Maintenance

Appropriation by town	\$2,362 26
Less for general expense	230 00

	\$2,132 26
From state for classified highway	1,831 41

\$3,963 67

Paid R. L. Blood, road agent	\$1,235 07
Paid Dyer Sales, 1-3 of road machine for Blood	71 66
Paid Independent Coal Tar Company, tar for Blood	117 10

\$1,423 83

Paid S. B. Putnam, road agent	\$1,345 15
Paid Dyer Sales, 1-3 of road machine for Putnam	71 66
Paid Independent Coal Tar Co., for Putnam	117 10
	<hr/>
	\$1,533 91
 Paid R. H. Wellington, road agent	 \$1,217 53
Paid Dyer Sales, 1-3 of road machine for Wellington	71 68
Paid Culvert Co., for culvert	22 05
	<hr/>
	\$1,311 26

\$232.00 of Wellington money should be applied to
graveling out of the \$1,000.00 raised for that purpose.

Snow Account

Appropriation by town	\$400 00
 Paid G. A. Capron, 1930-1931	 \$ 98 84
Paid E. C. Clough, scraping snow	12 00
Paid H. D. Bump	9 00
Paid F. A. Cole, 1930-1931 scraping and sanding	59 10
Paid R. H. Wellington, 1931 scraping and sanding	75 12
Paid R. L. Blood, 1930-1931 scraping and sanding	134 18
Paid S. B. Putnam, 1930-1931 scraping and sanding	82 00
	<hr/>
	\$470 24

General Road Account

Set aside from road money	\$230 00
Paid R. L. Blood, 4,800 ft. plank @ \$27.50 per M	\$132 00
Paid Robinson-Brett Lumber Co., 9 3-4 squares of shingles	49 69
Paid G. E. Britton, 40 lbs. galvanized nails	4 00
Paid A. C. Joslyn, plank	30 00
Paid Charles Norcross, repairs on road machines	3 00
Paid Spofford Garage, repairs	2 45
Paid M. S. Perkins, repairs and material	7 99
Paid E. C. Clough, repairs on snow plow	1 00
	<hr/>
	\$230 13

Graveling By Town

Appropriation by town	\$1,000 00
Paid S. B. Putnam, blasting and graveling on East Westmoreland road	\$ 290 43
Paid R. L. Blood, graveling on River road and Poocham	390 84
Paid R. H. Wellington, on Glebe road	118 08

Aid to Veterans and Veterans' Children

Appropriation by town	\$650 00
Paid Harold Ploof	\$260 71
Paid New Hampshire Orphans Home	432 00
	<hr/>
	\$692 71

Libraries

Appropriation by town	\$20 00
Paid Anna B. Britton, treasurer of library	\$20 00

Town Poor

Appropriation by town	\$500 00
Paid L. D. Warren, supplies for C. H. Kathan	\$21 44
Paid George Edgerton, board for C. H. Kathan	10 00
Paid Wallace Grave, funeral expenses	86 00
Paid B. T. Mousley, for C. H. Kathan	65 00
Paid County of Cheshire, hospital care C. H. Kathan	25 71
Paid L. D. Warren, supplies for Frank Toby	197 01
Paid G. E. Britton, medicine for Frank Toby	135 00
Paid B. T. Mousley, for Frank Toby	59 00
Paid County of Cheshire, board, care and hospital and operation on Ruth Harris	213 71
	<hr/>
	\$812 87
Received of C. H. Harris on above \$25.71	

County Poor

Due from County, Feb. 1, 1931	\$18 33
Paid G. E. Britton, aid to county poor	51 81
Paid Ruth E. Burt, under vital statistics	5 25
	<hr/>
	\$75 39
Received from county	41 50
	<hr/>
Due from county	\$33 89

Memorial Day

Appropriation by town	\$5 00
Paid G. E. Britton, flags for soldiers' graves	\$1 80
Paid L. W. Churchill, flags for soldiers' graves	1 50

Parks

Appropriation by town	\$ 5 00
Paid Don. Provencher, repairing monument	\$15 00

Aid To Charity

Aid to Roger Stoddard while in hospital	\$30 00
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Taxes Bought By Town

Unredeemed tax Feb. 1, 1931	\$ 389 82
Tax sale 1930, sold in 1931	974 75

	\$1364 57
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Received on redemption tax, cost and interest	\$ 712 54
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Total unredeemed tax, Feb. 1, 1932	\$804 63
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Legal Expenses

Appropriation by town	\$ 35 00
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Paid C. H. Aldrich, reappraising real estate, by order of state tax commission	\$ 50 20
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Paid G. E. Britton, reappraising real estate, by order of state tax commission	88 10
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Paid W. H. Watson, counsel	125 00
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Paid O. E. Cain, counsel	125 00
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Paid A. W. Rowell, assessors' dues	4 00
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Paid W. H. Watson, attorney	4 00
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Paid Winfield Chaplin, looking up mortgage on taxes bought by town	7 50
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	\$403 80
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Interest

Appropriation by town	\$1,125 00
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Paid E. C. Clough, treasurer of trustees	\$ 353 31
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Paid John E. Colony, interest	473 43
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Paid Cheshire National Bank, interest	311 14
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Paid Keene Savings Bank, interest	143 75
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	\$1,281 63
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Temporary Loans

Amount due Cheshire National Bank, Feb. 1, 1931	\$ 4,000 00
Note issued, Cheshire National Bank, May 4	5,000 00
Note issued, Cheshire National Bank, June 6	4,000 00
	<hr/>
	\$13,000 00
Paid Cheshire National Bank	5,000 00
	<hr/>
Due Cheshire National Bank Feb. 1, 1932	\$ 8,000 00

Long Term Notes and Indebtedness

Raised by vote, trunk line construction note	\$ 2,000 00
Raised by vote, culvert bridge note	500 00
	<hr/>
	\$ 2,500 00
Paid John E. Colony, above note	\$ 2,500 00
Due John E. Colony, on trunk line note, 1924	\$ 6,000 00
Due John E. Colony, on culvert bridge note, 1930	\$ 2,250 00

Payments to Other Governmental Divisions

Paid county treasurer, county tax	\$ 955 57
Paid state treasurer, state tax	1,190 00
	<hr/>
	\$ 2,145 57

School Account

Amount due school district, Feb. 1, 1931	\$ 1,767 80
Paid school district	\$ 1,767 80
For support of schools	\$ 9,610 00
Salaries for district officers	\$ 150 00
Salaries for truant officers	10 00
Superintendent excess salary	340 00

\$2.00 per capita tax	350 00	
Payment on principal	1,000 00	
Interest on debt	222 50	
Tuitions	2,000 00	
Other obligations	40 00	
To meet deficit of 1930-1931	200 00	
	<hr/>	\$ 4,312 50
Alterations and chemical toilets		700 00
		<hr/>
		\$14,622 50
Due from state		5,480 92
		<hr/>
Total amount to be raised by taxation		\$ 9,141 58
Paid school district		7,850 00
		<hr/>
Amount school district		\$ 1,291 58
Amount school district on dog licenses		211 20
		<hr/>
Total amount due school district, Feb. 1, 1932		\$ 1,502 78

Poll Tax Abatements, 1930

Mabel Blood, deceased	\$ 2 00
George Brown, over seventy	2 00
Marjorie Dunton, paid in Hartford	2 00
Fred Dumas, left town	2 00
Mrs. Fred Dumas, left town	2 00
Arthur Joslyn, paid in Hinsdale	2 00
Blanche Joslyn, paid in Hinsdale	2 00
Florence Knapp, left town	2 00
Leland Lund, deceased	2 00
Edward McClenning, paid in Weare	2 00
Alice McClenning, paid in Massachusetts	2 00
Linus Perham, unable to pay	2 00
Lillian Perham, unable to pay	2 00

Mary Rothermel, under age	2 00
Minnie Stoddard, over seventy	2 00
Harold Stoddard, under age	2 00
Edna Stoddard, deceased	2 00
Floyd Scobey, left town	2 00
Olive Trepp, left town	2 00
Charles Winchester, soldier, exempt	2 00

Property Tax Abated

Leland Lund, deceased	\$ 1 75
Adolf Pressler, applied in redemption	17 50
	<hr/>
	\$19 25

We wish to take this opportunity to express our thanks and appreciation to the advisory board, Messrs. Burt, Sherman and Capron, for the many times they have rendered us help and service during the past year.

Respectfully submitted,

LAURY W. CHURCHILL
GLENN E. BRITTON
CHARLES H. ALDRICH

Selectmen of Westmoreland

REPORT OF ROAD AGENTS

Report of S. B. Putnam

February Account

S. B. Putnam, 19 hours @ 80c	\$ 15 20
Carl M. Barrett, 8 hours @ 40c	3 20
	<hr/> \$ 18 40

March Account

S. B. Putnam, 23 hours @ 80c	\$ 18 40
S. B. Putnam, 10 hours @ 40c	4 00
Carl M. Barrett, 26 hours @ 40c	10 40
Harry E. Staples, 5 hours @ 40c	2 00
Charles Staples, 5 hours @ 40c	2 00
	<hr/> \$ 36 80

April Account

S. B. Putnam, 29 hours @ 50c	\$ 14 50
S. B. Putnam, 32 hours @ 75c	24 00
Carl M. Barrett, 36 hours @ 35c	12 60
Jerry Tooky, 36 hours @ 35c	12 60
Harold Black, 36 hours @ 35c	12 60
Knowlton & Stone, supplies	4 40
	<hr/> \$ 80 70

May Account

S. B. Putnam, 142 hours @ 80c	\$113 60
M. J. Bingham, 124 hours @ 40c	49 60
L. A. Leach, dragging road and hanging lanterns	7 00
L. J. Johnson, 28 loads gravel @ 15c	4 20
L. J. Johnson, 40 posts @ 25c	10 00
S. B. Putnam, attending meeting in Keene	5 25

S. B. Putnam, 10 hours @ 50c	5 00
Carl M. Barrett, 115 hours @ 40c	46 00
Express on blade	86
Good Roads Machinery Co., repairs	9 35
Frank J. Avery, axle clips	1 25
	<hr/>
	\$252 01

May Account of Blasting

S. B. Putnam, 87 hours @ 80c	\$ 69 60
S. B. Putnam, 6 hours @ 50c	3 00
C. M. Barrett, 89 hours @ 40c	35 60
M. J. Bingham, 74 hours @ 40c	29 60
Harold Black, 71 hours @ 40c	28 40
W. E. Bowers, 64 hours @ 40c	26 00
Niles Aduct, 9 hours @ 40c	3 60
W. M. Starkey, 9 days @ \$4.00, blasting	36 00
G. A. Capron, 8 days use of compressor	40 00
C. H. Norcross, 45 gallons gas	8 33
C. H. Norcross, 9 quarts oil	2 05
C. H. Norcross, 6½ hours labor @ 50c	3 25
W. M. Starkey, sharpening drills	5 00
	<hr/>
	\$290 43

May Account on Road

S. B. Putnam, 95 hours @ 80c	\$ 76 00
C. H. Aldrich, 10 rails @ 25c	2 50
C. M. Barrett, 114 hours @ 40c	45 60
M. J. Bingham, 105 hours @ 40c	42 00
F. A. Whitcomb, 2 trucks 5 hours drawing gravel	20 00
Frank Seward, 90 loads gravel @ 15c	13 50
F. A. Whitcomb, use of shovel	12 00
S. B. Putnam, team 19 hours	13 70
	<hr/>
	\$225 30

June Account

S. B. Putnam, 41 hours @ 80c	\$ 32 80
S. B. Putnam, 9 hours @ 50c	4 50
Carl M. Barrett, 68 hours @ 40c	27 20
Walter Bowers, 22 hours @ 40c	8 80
M. J. Bingham, 68 hours @ 40c	27 20
L. J. Johnson, 50 loads gravel 15c	7 50
	<hr/>
	\$108 00

July Account

S. B. Putnam, 14 hours @ 80c	\$ 11 20
G. A. Capron, use of dynamite	60 00
C. H. Norcross, labor and gas	10 24
	<hr/>
	\$ 81 44

August Account

S. B. Putnam, 14 hours @ 80c	\$ 11 20
S. B. Putnam, 142 hours @ 80c	113 60
S. B. Putnam, 8 hours @ 50c	4 00
M. J. Bingham, 139 hours @ 40c	55 60
Roy Bosworth, 150 hours @ 40c	60 00
C. E. Leach, 30 rails	7 50
G. E. Britton, spikes	75
Charles Moore, 50 loads gravel	7 50
E. C. Clough, 15 loads gravel	2 25
	<hr/>
	\$251 20

September Account

S. B. Putnam, 18 hours @ 80c	\$ 14 40
E. C. Clough, 3 poles and posts	1 00
Frank Seward, 50 yards gravel @ 15c	7 50
D. W. Graves, 9 hours @ 40c	3 60
L. L. Perhan, 9 hours @ 40c	3 60
Miles Bingham, 27 hours @ 40c	10 80
Harold Black, 9 hours @ 40c	3 60

Carl Barrett, 9 hours @ 40c	3 60
Roy Bosworth, 9 hours @ 40c	3 60
R. H. Wellington, 5 hours @ \$1.00	5 00
	<hr/>
	\$ 56 70

October Account

S. B. Putnam, 68 hours @ 80c	\$ 54 40
M. J. Bingham, 54 hours @ 40c	21 60
A. H. McDonald, 50 loads gravel @ 15c	7 50
L. J. Johnson, 15 loads gravel @ 15c	2 25
Fay Hill, 15 loads gravel @ 15c	2 25
	<hr/>
	\$ 88 00

November Account

S. B. Putnam, 63 hours @ 80c	\$ 50 40
Fay Hill, 20 loads gravel @ 15c	3 00
L. J. Johnson, 10 loads gravel @ 15c	1 50
	<hr/>
	\$ 54 90

December Account

S. B. Putnam, 86 hours @ 80c	\$ 68 80
M. J. Bingham, 86 hours @ 40c	34 40
L. J. Johnson, 100 loads gravel @ 15c	15 00
Roy Bosworth, 7 hours @ 40c	2 80
	<hr/>
	\$121 00

January Account

S. B. Putnam, 16 hours @ 80c	\$ 12 80
S. B. Putnam, 3 hours @ 50c	1 50
	<hr/>
	\$ 14 30

Report of Robert L. Blood

February and March Account (Snow)

Robert Blood, 64 hours @ 80c	\$51 20	
Robert Blood, 4 hours @ 40c	1 60	
	—————	\$ 52 80
Ben Wells, 43 hours @ 80c		34 40
A. D. Hulett, 12 hours @ 80c		9 60
Harold Stoddard, 3 hours @ 40c, \$1.20; truck		
4 hours @ 80c, \$3.20		4 40
		—————
		\$101 20

March Account

Robert Blood, 48½ hours @ 40c	\$19 40	
Robert Blood, 27 hours @ 80c	21 60	
	—————	\$ 41 00
Gordon Rhodes, 27 hours @ 40c		10 80
William French, 9 hours @ 40c		3 60
George Capron, 9 hours truck		15 00
Herbert Hall, 9 hours @ 40c		3 60
Charles Harris, 9 hours @ 40c		3 60
W. E. Lawrence, 12 hours @ 40c		4 80
Donald Paine, 9 hours @ 40c		3 60
		—————
		\$ 86 00

April Account

Robert Blood, 100½ hours @ 80c	\$80 40	
Robert Blood, 9 hours @ 40c	3 60	
	—————	\$ 84 00
Gordon Rhodes, 30 hours @ 40c		12 00
Seldon Lund, 41½ hours @ 40c	\$16 60	
Seldon Lund, 4½ hours @ 80c	3 60	
	—————	20 20
William French, 64½ hours @ 40c		25 80
Harold Stoddard, 8 hours @ 40c		3 20
Elton Stoddard, 68 hours @ 40c		27 20

A. D. Hulett, 54 hours @ 80c	43 20
Man, 15 hours @ 40c	6 00
W. E. Lawrence, 24 hours @ 40c	9 60
Robert Fuller, 2 hours @ 80c	1 60
	<hr/>
	\$232 80

May Account

Robert Blood, 36½ hours @ 80c	\$29 20	
Robert Blood, 7 hours @ 40c	2 80	
	<hr/>	\$ 32 00
William French, 18 hours @ 40c		7 20
Chester Frederick, 7 hours @ 40c		2 80
Gordon Rhodes, 6 hours @ 40c		2 40
Russell Wellington, 7 hours @ \$1.11, with truck		7 77
Orrin Harvey, 7 hours @ 40c		2 80
Robert Blood, 11 hours @ 80c	\$ 8 80	
Robert Blood, 4 hours @ 40c	1 60	
Robert Blood, 53 hours @ \$1.11	58 83	
	<hr/>	69 23
Gordon Rhodes, 9 hours @ 40c		3 60
William French, 9 hours @ 40c		3 60
Glen Britton, spikes		15
Elton Stoddard, 36 hours @ 40c		14 40
Paul Rogers, trucking scraper from depot		3 00
W. E. Lawrence, 3 hours @ 40c		1 20
Chester Frederick, 9 hours @ 40c		3 60
Walter Bowers, 21 hours @ 40c		8 40
		<hr/>
		\$162 15
Error charged on truck		05
		<hr/>
		\$162 20

June Account

Robert Blood, 11 hours @ \$1.11	\$12 21	
Robert Blood, 14 hours @ 80c	11 20	
	<hr/>	\$ 23 41
Chester Frederick, 16 hours @ 40c		6 40
W. E. Lawrence, 18 hours @ 40c		7 20
Robert Blood, 45 hours @ \$1.11	\$49 95	
Robert Blood, 5 hours @ 80c	4 00	
	<hr/>	53 95
W. E. Lawrence, 45 hours @ 40c		18 00
Chester Frederick, 7 hours @ 40c		2 80
		<hr/>
		\$ 74 75

July Account

Robert Blood, 9 hours @ \$1.11	\$ 9 99	
Robert Blood, 21 hours @ 80c	16 80	
	<hr/>	\$ 26 79
W. E. Lawrence, 26 hours @ 40c		10 40
Chester Frederick, 20 hours @ 40c		8 00
		<hr/>
		\$ 45 19

August Account

L. W. Churchill, 6 days @ \$15.00	\$ 90 00	
Seldon Lund, 54 hours @ 40c		21 60
W. E. Lawrence, 54 hours @ 40c		21 60
Donald Paine, 54 hours @ 40c		21 60
Robert Blood, 9 hours @ 80c		7 20
Robert Blood, 56 hours @ \$1.11		62 16
Chester Frederick, 66 hours @ 40c		26 40
Alice Cobleigh, 31 loads gravel @ 15c		4 65
Cheshire County Farm, 178 loads @ 15c		26 70
Robert Blood, 34 hours @ \$1.11	\$37 74	
Robert Blood, 16 hours @ 80c	12 80	
Robert Blood, 87 hours @ 40c	34 80	
	<hr/>	\$ 85 34

Man, 4 hours @ 40c		1 60
W. E. Lawrence, 40 hours @ 40c		16 00
Donald Paine, 21 hours @ 40c		8 40
Chester Frederick, 91 hours @ 40c		36 40
Dwight Graves, 18 hours @ 40c		7 20
Walter Bowers, 18 hours @ 40c		7 20
G. E. Britton, 20 pounds spikes @ 5c	\$1 00	
G. E. Britton, 10 pounds spikes @ 5c	50	
G. E. Britton, 20 pounds nails @ 6c	1 20	
		<hr/> 2 70
		<hr/> \$446 75

September Account

Robert Blood, 18 hours @ \$1.11	\$ 19 98
Robert Blood, 9 hours @ 80c	7 20
Robert Blood, posts @ 15c	12 45
Robert Blood, rails @ 25c	18 00
W. E. Lawrence, 45 hours @ 40c	18 00
	<hr/> \$ 75 63

October Account

Robert Blood, 36 hours @ 80c	\$ 28 80
W. E. Lawrence, 45 hours @ 40c	18 00
	<hr/> \$ 46 80

October Gravel, Poocham

Robert Blood, 63 hours @ \$1.11	\$ 69 93
W. E. Lawrence, 63 hours @ 40c	25 20
W. E. Lawrence, 92 loads gravel @ 15c	13 80
	<hr/> \$108 93

November Account

Robert Blood, 50 hours @ \$1.11	\$55 50
Robert Blood, 6 pounds nails @ 6c	36
Robert Blood, 10 pounds spikes @ 5c	50
	<hr/> \$ 56 36

W. E. Lawrence, 18 hours @ 40c	7 20
Starr Greeley, 50 hours @ 40c	20 00

\$ 83 56

November Account (Gravel)

Robert Blood, 49 hours @ \$1.11	\$ 54 39
Man and team, 36 hours @ 80c	28 80
Starr Greeley, 49 hours @ 40c	19 60
W. E. Lawrence, 45 hours @ 40c	18 00
County truck	5 00
County team	3 00
One truck	3 00
Team	2 00
Two trucks	10 00
One team	3 00
Two trucks	10 00
One team	3 00
167 loads gravel @ 15c	25 05
Three shovels @ \$1.50	4 50

\$189 34

November (Snow)

G. E. Britton, 5 bags salt @ \$1.20	\$ 6 00
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December Account

Robert Blood, 14 hours @ \$1.11	\$ 15 54
Starr Greeley, 14 hours @ 40c	5 60
George Brown, 9 hours @ 80c	7 20
George Brown, 9 hours @ 40c	3 60

\$ 31 94

December (Snow)

Robert Blood, 18 hours @ \$1.11	\$19 98
Robert Blood, 4 hours @ 40c	1 60
	<hr/>
	\$ 21 58
Starr Greeley, 13 hours @ 40c	5 20
William French, 3 hours @ 40c	1 20
	<hr/>
	\$ 27 98

January Account

Robert Blood, 4 hours @ 80c	\$ 3 20
Robert Moore, 12 loads gravel @ 15c	1 80
	<hr/>
	\$ 5 00

Report of Russell H. Wellington**March Account**

R. H. Wellington, 8 hours @ \$1.11	\$ 8 88
R. H. Wellington, 12 hours @ 40c	4 80
R. H. Wellington, 3 hours @ 80c	2 40
Fred Fredette, 5 hours @ 80c	4 00
R. H. Wellington, 4 hours @ 80c	3 20
O. E. Harvey, 11½ hours @ 40c	4 60
Edd Moulthrop, 4½ hours @ 75c	3 38
John Burt, gravel	1 50
	<hr/>
	\$ 32 76

April Account

R. H. Wellington, 93 hours @ 80c	\$ 74 40
R. H. Wellington, 31 hours @ \$1.11	34 41
O. E. Harvey, 100½ hours @ 40c	40 20
Charles Messer, 7½ hours @ \$1.11	8 33
C. H. Norcross, 9 hours @ 40c	3 60
R. H. Wellington, 22½ hours @ 50c	11 25
Robert Ball, 38 hours @ 40c	15 20
Robert Ball, 5 hours @ 80c	4 00
E. C. Greene, 12 hours @ 40c	4 80
E. C. Greene, 19 hours @ 80c	15 20
B. F. Sherman, 18 loads gravel @ 15c	2 70
John R. Burt, 13 loads gravel @ 15c	1 95
A. H. Post, 7 loads gravel @ 15c	1 05
R. H. Wellington, drawing culvert	3 00
	<hr/>
	\$220 09

May Account

O. E. Harvey, 154 hours @ 40c	\$ 61 60
R. H. Wellington, 11 hours @ 50c	5 50
R. H. Wellington, 36 hours @ 80c	28 80
R. H. Wellington, 98 hours @ \$1.11	108 78
Robert Ball, 124 hours @ 40c	49 60
G. E. Britton, 44 loads gravel @ 15c	6 60
F. A. Cole, 12 loads gravel @ 15c	1 80
B. F. Sherman, 41 loads gravel @ 15c	6 15
John Burt, 10 rails	2 50
G. E. Britton, rails and posts	5 75
G. A. Capron, with two trucks	72 00
	<hr/>
	\$349 08

June Account

R. H. Wellington, 85 hours @ \$1.11	\$ 92 13
R. H. Wellington, 5 hours @ 50c	2 50
R. H. Wellington, 9 hours @ 80c	7 20
O. E. Harvey, 97 hours @ 40c	38 80
Robert Ball, 79 hours @ 40c	31 60
B. F. Sherman, 51 yards gravel @ 15c	7 65
A. H. Post, 68 yards gravel @ 15c	10 20
Lawrence Johnson, 3 yards gravel @ 15c	45
Charles Messer, 11 hours @ \$1.11	12 21
Charles Messer, 18 hours @ 40c	7 20
	<hr/>
	\$209 94

July Account

R. H. Wellington, 45 hours @ \$1.11	\$ 49 95
R. H. Wellington, 8 hours @ 50c	4 00
O. E. Harvey, 53 hours @ 40c	21 20
Robert Ball, 27 hours @ 40c	10 80
B. F. Sherman, 38 yards gravel @ 15c	5 70
A. H. Post, 10 yards gravel @ 15c	1 50
R. H. Wellington, 2 hours @ 50c	1 00

R. H. Wellington, 12 hours @ 40c	4 80
R. H. Wellington, spikes	75
R. H. Wellington, 26 hours truck @ \$1.11	33 30
O. E. Harvey, 43 hours @ 40c	17 20
E. C. Green, scraping 14 hours @ 80c	11 20
C. Messer, 14 hours @ 40c	5 60
Robert Ball, 18 hours @ 40c	7 20
	<hr/>
	\$174 20
By error	02
	<hr/>
	\$174 22

August Account

O. E. Harvey, 58 hours @ 40c	\$ 23 20
Amos Hatt, 51 hours @ 40c	20 40
Raymond Wilcox, 28 hours @ 25c	7 00
H. D. Bump, 30 hours @ 40c	12 00
Charles Messer, 24 hours at \$1.11	26 64
Charles Messer, 8 hours @ 40c	3 20
John Mack, 24 hours @ 40c	9 60
L. Starkey, 24 hours @ 40c	9 60
A. H. Post, 12 yards gravel @ 15c	1 80
New England Box Company, 32 yards gravel @ 15c	4 80
Ed. Baker, 144 yards gravel @ 15c	21 60
G. E. Britton, spikes	50
R. H. Wellington, 37 hours @ \$1.11	41 07
R. H. Wellington, 5 hours @ 80c	4 00
R. H. Wellington, 15 hours @ 50c	7 50
	<hr/>
	\$192 91

September Account

Robert Blood, 80 hours @ 80c	\$ 14 40
Merton Leach, 23 hours @ 40c	9 20
Merton Leach, hemlock logs	12 00
Merton Leach, 7 rails @ 25c	1 75

Amos Hatt, 44 hours @ 40c	17 60
R. H. Wellington, 57 hours @ \$1.11	63 27
R. H. Wellington, 23 hours @ 50c	11 50
O. E. Harvey, 47 hours @ 40c	20 80
G. E. Britton, spikes	25
A. H. Post, 40 yards gravel @ 15c	6 00
B. F. Sherman, 33 yards gravel @ 15c	4 95
	<hr/>
	\$161 72

November Account

R. H. Wellington, 26 hours @ \$1.11	\$ 28 86
R. H. Wellington, 4 hours @ 50c	2 00
O. E. Harvey, 30 hours @ 40c	12 00
Charles Harris, 9 hours @ 40c	3 60
G. E. Britton, spikes, salt, bolts	6 80
A. H. Post, gravel	2 70
	<hr/>
	\$ 55 96

January Account

R. H. Wellington, 7 hours @ \$1.11	\$ 7 77
R. H. Wellington, 3 hours @ 50c	1 50
M. J. Bingham, 3 hours @ 40c	1 20
O. E. Harvey, 3 hours @ 40c	1 20
R. H. Wellington, 3 hours @ 80c	2 40
	<hr/>
	\$ 14 07

REPORT of the TRUST FUNDS of the TOWN of WESTMORELAND, N. H., on FEB. 1, 1932

Date of Creation	TRUST FUNDS — PURPOSE OF CREATION	HOW INVESTED	Principal of	Rate of Interest	Bal. In- Hand at Beginning of Year	Income During Year	Expended During Year	Bal. In- Hand at End of Year
1816	Jotham Lord fund, as town may vote	Town note	\$2000.00	4%	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
1817	Elphaleet Fox fund, for schools	"	1000.00	4		40.00	40.00	
1819	Town Literary fund, for schools	"	1772.67	4		106.36	106.36	
1829	Henry Estey fund, for schools	"	891.67	4		35.67	35.67	
1890	Frank T. Cole fund, for abandoned cemeteries	"	500.00	4		20.00	24.40	27.42
1914	Charlotte West fund, for cemetery lot	"	300.00	4	31.82	12.00	17.36	69.35
	Gline fund, for cemetery lot	"	132.00	4	74.71	5.28	5.00	37
	Julia Britton fund, for cemetery lot	"	200.00	4	46.16	8.00	3.75	50.41
	Ephraim Hunt fund, for cemetery lot	"	100.00	4	23.07	4.00	5.18	21.89
	Lucy E. Stratton fund, for cemetery lot	"	100.00	4	12.21	4.00	5.18	11.83
	Mary A. Graves fund, for cemetery lot	"	100.00	4	21.72	4.00	9.09	16.72
	Emily Estey fund, for cemetery lot	"	100.00	4	54.35	8.00	55.25	7.08
	Frank A. Ware fund, for cemetery lot	"	100.00	4	21.51	4.00	4.68	3.34
	Louisa Shelley fund, for cemetery lot	"	50.00	4	6.22	2.00	4.68	56.51
1918	Oliver L. Briggs fund, for cemetery lot	Keene Savings Bank	2000.00	4 1/2	59.41	9.10	12.00	
1918	Oliver L. Briggs fund, for library	Savings Bank of Walpole	2000.00	4 1/2	28.10	80.80	80.80	21.40
1918	Oliver L. Briggs fund, for Christmas	"	1000.00	4 1/2	19.67	4.54	4.80	18.03
1919	J. E. Buffum fund, for cemetery lot	Keene Savings Bank	100.00	4 1/2	5.66	2.27	4.68	3.25
1919	Laura Kennedy fund, for cemetery lot	"	50.00	4 1/2		2.00	20.00	
1917	Martha Wood Burt fund, for library	Town note	500.00	4				
1920	C. G. Britton fund, for cemetery lot	Keene Savings Bank	100.00	4 1/2	28.84	4.54	3.75	29.63
1920	Manly P. Horton fund, for cemetery lot	"	100.00	4 1/2	19.32	4.54	5.18	18.68
1923	Earl Warren fund, for cemetery lot	"	100.00	4 1/2	18.68	4.54	4.68	18.54
1924	Sabrina Aldrich fund, for cemetery lot	"	100.00	4 1/2	18.71	4.54	3.75	19.50
1924	Agnes B. Pierce fund, for cemetery lot	"	50.00	4 1/2	5.80	2.27	3.75	4.32
1925	Eli C. Wellington fund, for cemetery lot	"	100.00	4 1/2	7.70	4.54	3.67	8.57
1926	William J. Hall fund, for cemetery lot	"	100.00	4	20.43	4.04	20.40	4.07
1928	Adeline M. Barrows fund, for cemetery lot	Savings Bank of Walpole	100.00	4 1/2		4.54	3.92	.62
1929	Adeline C. Buffum fund, for cemetery lot	Keene Savings Bank	100.00	4 1/2	1.70	4.04	5.17	.57
1929	Martha A. Aldrich fund, for cemetery lot	Savings Bank of Walpole	100.00	4	4.33	4.04	3.75	4.62
1929	Jasper Hall fund, for cemetery lot	"	200.00	4	8.32	8.08	5.17	11.23
1930	Chas. Hager fund, for cemetery lot	"	100.00	4 1/2	2.66	3.27	3.75	2.18
1931	Fannie E. Cole fund, for cemetery lot	Keene Savings Bank	100.00	4		3.35	3.35	
		Savings Bank of Walpole	100.00	4				
		Totals			\$621.17	\$547.65	\$638.96	\$529.86

STATEMENT OF EXPENSES

Anna Britton, Library Treasurer, interest on Lord fund	\$ 80 00 ✓
Anna Britton, Library Treasurer, interest on Library funds	100 80 ✓
Ruth H. Burt, School District Treasurer, interest on School funds	182 03 ✓
L. J. Johnson, labor and material on Estey lot	54 25
G. E. Britton, fertilizer for cemetery lots	10 16
L. B. Ingram Company, perpetual care markers	18 20
Carl M. Barrett, mowing and cleaning abandoned cemetery	14 40
Clyde Kenyon, mowing and cleaning work, cemetery	10 00
Hiram Woodward, care of cemetery lots	16 50
East Westmoreland Cemetery Association, on Jasper Hall lot	19 40
Neva Hulett and Nellie F. Clough, Christmas committee	48 00
L. C. Burt, care of lots in South Village cemetery	50 50
George S. Brown, care of Gline cemetery and lots	24 00
L. J. Johnson and E. C. Clough, use of car and setting markers	6 80
	<hr/>
	\$635 04
Overdraft January 31, 1931, on Adelia M. Barrows fund	3 92
	<hr/>
	\$638 96

Respectfully submitted,

ELWIN C. CLOUGH
 LAWRENCE J. JOHNSON
 ALBA W. ATHERTON

**REPORT OF BRIGGS CHRISTMAS FUND
COMMITTEE FOR 1931**

Interest received on fund	\$ 48 00
Received from Richard Green	20 00
	<hr/> \$ 68 00

Expense of Committee Accounts

Auto hire and dinners	\$ 7 35
Netting for candy bags	1 50
Nuts and candy	10 71
Amounts spent for presents	47 59
Wrapping paper and twine, etc.	85
	<hr/> \$ 68 00

Number of children this year, 195.
Number in school, 151

NEVA HULETT
NELLIE F. CLOUGH
Committee

*Included***LIBRARIAN'S REPORT**

Balance from last year	\$ 7 44
Fines collected, turned over to treasurer	4 30
	<hr/>
	\$ 3 14

Expenditures

Supplies	\$ 75
	<hr/>
Cash on hand	\$ 2 39

Turned Over to Treasurer

Discarded books sold	\$ 2 70
Gift from Mrs. Sadie Wells Davis	3 00
Contribution for table	5 38
Contribution for table	2 00
	<hr/>
	\$13 08

Number of Patrons 176
 Number of volumes issued in 1931, 3,118

Books Presented

Mrs. Myra Perry	119
Mr. Richard Green	14
Mrs. Oscar Billings	6
Mrs. Everett Warner	2
Mr. Arthur Warner	2

LOUISE S. BERRY,
 Librarian

REPORT OF WESTMORELAND LIBRARY TREASURER

Receipts

Balance from 1930	\$ 31 24 ✓
Income from Jothan Lord fund	80 00 ✓
Town appropriation	20 00 ✓
Sale of old books	3 45 ✓
Received from Librarian	17 38 ○
Gift from Mrs. Davis	\$3 00 ✓
Sale of discarded books	2 70 ✓
Collected dues	4 30 ✓
Contributions for table	5 38
Contributions for table	2 00
Income from Briggs fund	17 38 80 80 ✓
Income from Martha Wood Burt fund	20 00 ✓
Total receipts	<hr/> \$252 87

Expenditures

Salary of librarian	\$ 52 00
Salary of janitors	13 00
A. B. Palmer, insurance	14 00
George Dandelin, slating	1 50
Bloomer & Haselton, table	15 50
Sears & Roebuck, four chairs	5 80
G. H. Tilden, books	98 69
Louise Berry, books	50
Literary Guild, books	18 50
A. C. Norton, slating	1 50
Total expenditures	<hr/> \$220 49
Balance in treasury	\$ 32 38

ANNA B. BRITTON,
Treasurer

AUDITORS' REPORT

This is to certify that we have examined the accounts of the selectmen, town treasurer, town clerk, tax collector, library trustees, librarian, and road agents. We find them correct and properly vouched.

ELWIN C. CLOUGH

CHARLES GRAVES

Auditors

This is to certify that I have examined the accounts and securities of the Trustees of Public Funds. I find them correct and properly vouched.

CHARLES GRAVES,

Auditor

Westmoreland, February 10, 1932.

SCHOOL WARRANT

The State of New Hampshire

To the inhabitants of the School District in the town of Westmoreland qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 8th day of March, 1932, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a moderator for the ensuing year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for the ensuing three years.
4. To choose a treasurer for the ensuing year.
5. To determine and appoint the salaries of the school board and truant officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of agents, auditors, committees, or officers chosen, and pass any vote relating thereto.
7. To choose agents, auditors and committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be raised for the ensuing year for the support of public schools

and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

9. To transact any other business that may legally come before the meeting.

Given under our hands at said Westmoreland this 15th day of February, 1932.

CAMERON L. PAINE
EDWARD C. GREENE
FELIX E. ALDRICH

School Board of Westmoreland

A true copy of Warrant—Attest:

CAMERON L. PAINE
EDWARD C. GREENE
FELIX E. ALDRICH

School Board of Westmoreland

REPORT OF SCHOOL BOARD

Financial Report of the School District of Westmoreland for the School Year 1930-1931

Current Revenue

Balance on hand July 1, 1930	\$ 111 84
Support of elementary schools	3,950 46
School census	10 00
High school tuition	1,800 00
Salaries of district officers	150 00
Payment of principal of debt	500 00
Payment of interest on debt	95 00
\$2 per capita tax	290 00
Superintendent's excess salary	300 00
Expenses of administration	40 00
To meet deficit in high school tuition, 1929-1930	225 00
Painting Village and Depot schools	225 00
Interest, East Westmoreland schoolhouse	112 50
Dog licenses	234 00
Income from local trust funds	182 03
Money borrowed	2,500 00
Other receipts	6 40
State equalization fund	5,040 48
	\$15,772 71

Summary of Expenditures

Salaries of district officers	\$ 115 00
Superintendent's excess salary	320 00
Truant officer and school census	7 00
Expenses of administration	56 46
Teachers' salaries	5,646 00
Text books	231 27
Scholars' supplies	183 10

Flags and appurtenances	8 25
Other expenses of instruction	26 49
Janitor service	443 50
Fuel	129 75
Lights and janitors' supplies	165 86
Minor repairs and expenses	130 82
Medical inspection, health supervision	188 19
Transportation of pupils	1,739 75
High school tuition	1,943 41
Other special activities	34 54
\$2 per capita tax	290 00
Insurance	60 50
Lands and new buildings	18 80
Alterations of old buildings	2,328 04
New equipment	812 22
Payments of principal of debt	700 00
Payments of interest on debt	193 76
	<hr/>
	\$15,772 71

**Itemized Statement of Expenditures
for the Year 1930-1931**

Salaries of District Officers:

C. L. Paine	\$35 00
O. G. Thompson Estate	17 50
Felix Aldrich	17 50
E. C. Greene, chairman	45 00
	<hr/>
	\$115 00

Superintendent:

State Treasurer, superintendent's excess salary	320 00
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School Census:

Marjorie Paine, taking census	7 00
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Expenses of Administration:

L. O. Thompson, office supplies, toll calls, etc.	\$19 77
Tucker's, printing	9 82

Edward E. Babb & Co.	3 80	
O. G. Thompson Estate	1 25	
Edson C. Eastman, record books	16 92	
Ruth H. Burt	2 75	
C. L. Paine	2 15	
	<hr/>	56 46

Teachers' Salaries:

Florence Stone	\$1,000 00	
Florence Thompson	968 00	
Marion Bassett	900 00	
Mildred Neal	900 00	
Marion Carey	950 00	
Florence Anderson	900 00	
Mildred Mahoney	28 00	
	<hr/>	5,646 00

Text Books:

Educator's Association	\$ 10 00	
Iroquois Publishing Co.	3 06	
World Book Co.	4 60	
J. B. Lippincott Co.	8 44	
Row, Peterson Co.	8 00	
Silver Burdett & Co.	5 24	
American Book Co.	1 80	
Benjamin H. Sanborn Co.	1 35	
D. C. Heath & Co.	5 34	
Macmillan Co.	36 55	
Edward E. Babb & Co.	61 20	
Charles E. Merrill Co.	50 45	
F. W. Jackson	2 74	
The Arlo Publishing Co.	9 20	
John C. Winston Co.	8 27	
Charles Scribner's Sons	4 41	
Doubleday, Doran & Co.	2 08	
Longmans, Green & Co.	5 42	
Webster Publishing Co.	3 12	
	<hr/>	231 27

Scholars' Supplies:

Edward E. Babb & Co.	\$158 19	
Bellows Falls Paper Co.	23 40	
The Perfection Form Co.	1 51	
	<hr/>	183 10

Flags and Appurtenances:

Edward E. Babb & Co.		8 25
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Other Expenses of Instruction:

Howard & Brown	\$ 8 60	
E. J. Plantier	2 80	
L. O. Thompson	2 00	
Tucker's	8 50	
W. P. Chamberlain Co.	1 60	
Chase's Book Store	2 13	
E. C. Greene	86	
	<hr/>	26 49

Janitor Service:

Mrs. Alice Goodrum	\$ 5 00	
Marjorie Paine	5 00	
Mrs. Lula Davis	20 00	
W. O. Davis	82 50	
Frank W. Preble	133 00	
Hiram Woodward	113 00	
Forest Hall, Jr.	14 00	
Fred Steinka	2 00	
Richard Shepard	68 00	
O. G. Thompson Estate	1 00	
	<hr/>	443 50

Fuel:

Forest Hall, Jr.	\$ 1 50
E. H. Moulthrop	56 00
O. J. Rounds	20 00
Hiram Woodward	4 50
C. L. Paine	42 10

E. C. Greene	4 36	
O. G. Thompson Estate	95	
G. E. Britton	34	
	<hr/>	129 75

Lights and Janitor's Supplies:

Public Service Co. of N. H.	\$20 20	
Masury-Young Co.	19 55	
Edward E. Babb & Co.	46 85	
Bellows Falls Paper Co.	54 00	
W. O. Davis	5 00	
A. P. Davis	1 70	
C. B. Dodge Co.	9 00	
Hiram Woodward	2 50	
O. G. Thompson Estate	3 92	
L. D. Warren	25	
G. E. Britton	25	
Spencer Hardware Co.	2 25	
E. C. Greene	39	
	<hr/>	165 86

Minor Repairs and Expenses:

Pearson Bros.	\$ 9 00	
Spencer Hardware Co.	2 05	
Webster W. Hall	80 00	
Frank W. Preble	25	
C. L. Paine	15 26	
W. D. Knowlton	50	
Mrs. Florence Thompson	70	
M. O. Spaulding	12 33	
Knowlton & Stone Co.	1 00	
W. O. Davis	4 00	
Leonard D. Warren	2 73	
A. C. Goodrum	1 00	
A. M. Cushing	2 00	
	<hr/>	130 82

Health Supervision:

E. C. Greene, Union Treasurer	\$183 95	
Frances Edgett	4 24	
	<hr/>	188 19

Transportation of Pupils:

C. W. Messer	\$356 00	
W. O. Davis	356 00	
Mrs. Arthur Christian	356 00	
James Gourley	267 00	
Fred A. Cole	356 00	
H. C. Prouty	48 75	
	<hr/>	1,739 75

High School Tuition:

Union school district, Keene	\$1,894 01	
Walpole school district	49 40	
	<hr/>	1,943 41

Insurance:

A. B. Palmer		60 50
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Lands and New Buildings:

C. W. Messer	\$ 4 80	
Spencer Hardware Co.	14 00	
	<hr/>	18 80

Alterations of Old Buildings:

A. H. Post	\$ 40 00	
Webster Hall	2,090 30	
Harold Post	192 90	
W. V. Toomey	4 84	
	<hr/>	2,328 04

New Equipment:

Edward E. Babb & Co.	\$718 95	
W. P. Chamberlain Co.	22 50	
J. F. Sanders & Son	39 10	
J. L. Hammett Co.	5 05	
Fred Elmore	3 60	

Spencer Hardware Co.	1 36	
Robinson Brett Lumber Co.	10 86	
O. G. Thompson Estate	10 80	
	<hr/>	812 22

Payment on Principal of Debt:

Ashuelot-Citizens National Bank	\$200 00	
Cheshire County Savings Bank	500 00	
	<hr/>	700 00

Payment of Interest on Debt:

Ashuelot-Citizens National Bank	\$ 50	
Cheshire County Savings Bank	193 26	
	<hr/>	193 76

Per Capita Tax:

State Treasurer, \$2 per capita tax	290 00
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Noon Lunch:

G. E. Britton	\$13 47	
L. D. Warren	21 07	
	<hr/>	34 54

Total payments for all purposes	\$15,772 71
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This is to certify that I have examined the accounts of the Westmoreland School Board, and have found them correct and properly vouched.

ELWIN C. CLOUGH,

Auditor

February 12, 1932.

TEMPORARY FINANCIAL REPORT OF THE SCHOOL DISTRICT OF WESTMORELAND

From July 1, 1931, to Feb. 1, 1932

Revenue

Raised for support of elementary schools	\$4,129 08
Salaries of district officers	150 00
School census	10 00
Superintendent's excess salary	340 00
\$2 per capita tax for supervision	350 00
Payment of principal of debt	1,000 00
Payment of interest on debt	222 50
High school tuition	2,000 00
Expenses of administration	40 00
To meet deficit, 1930-1931	200 00
Alterations and chemical toilets, Depot school	700 00
State equalization fund	5,073 89
Income from local trust funds	182 03
Dog tax	211 20
	\$14,608 70

Expenditures

Salaries of district officers	\$ 150 00
Superintendent's excess salary	340 00
School census	10 00
Expenses of administration	19 87
Teachers' salaries	2,825 00
Text books	209 96
Scholars' supplies	223 17
Flags and appurtenances	11 00
Janitor service	254 92
Fuel	271 50
Lights and janitors' supplies	121 30
Minor repairs and expenses	88 38

Medical inspection	340 00
Transportation of pupils	989 00
High school tuition	756 00
Insurance	21 50
Alterations of old buildings	493 82
New equipment	453 64
Payment of principal of debt	1,000 00
Payment of interest on debt	90 44
\$2 per capita tax	350 00
Payment of bills from previous year	264 16

\$ 9,283 66

Cash balance on hand Feb. 1,	
1932	\$3822 26
Balance in hands of selectmen	1,291 58
Dog licenses	211 20

Amount available with which to run schools until July 1, 1931	\$ 5,325 04
--	-------------

\$14,608 70

SCHOOL BOARD'S ESTIMATE FOR 1932-1933

School District of Westmoreland

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1932.

Detailed Statement of Expenditures

Support of Schools:

Teachers' salaries	\$5,650 00
Text books	200 00
Scholars' supplies	200 00
Flags and appurtenances	10 00
Other expenses of instruction	10 00
Janitor service	425 00
Fuel	250 00
Water, light, janitors' supplies	200 00
Minor repairs and expenses	150 00
Health supervision (medical inspection)	350 00
Transportation of pupils	1,750 00
Other special activities	40 00
	<hr style="width: 10%; margin-left: 0;"/> \$9,235 00

Other Statutory Requirements:

Salaries of district officers (fixed by district)	\$ 150 00
Truant officer and school census (fixed by district)	10 00
Payment of tuitions in high schools and academies (estimated by board)	2,250 00
Superintendent's excess salary (fixed by supervisory union)	360 00

Per capita tax (reported by state treasurer)	364 00
Payment of district debt	1,000 00
Interest on district debt	175 00
Expenses of administration	40 00
Insurance	150 00
	<hr/> \$4,499 00
Total amount required to meet school board's budget	<hr/> \$13,734 00

Estimated Income of District

State aid (December 1932 allotment)	\$5,238 67
Dog tax (estimate)	200 00
Income from trust funds (estimate)	182 03
Deduct total estimated income (not raised by taxation)	<hr/> \$5,620 70
Assessment required to balance school board's budget	\$8,113 30
Total assessment required to cover budget and appropriations	\$8,113 30

EDWARD C. GREENE
CAMERON L. PAINE
FELIX E. ALDRICH

School Board

Westmoreland, N. H., February 8, 1932.

REPORT OF DISTRICT TREASURER

Receipts

Received from Town Treasurer, July 1, 1930, to June 30, 1931	\$ 7,697 96
Dog tax	234 00
Income from trust funds	182 03
Received from state treasurer	5,040 48
Money borrowed	2,500 00
Other receipts	6 40
	<hr/>
	\$15,660 87
Cash on hand, June 30, 1930	111 84
	<hr/>
	\$15,772 71

Expenses

School board orders paid, July 1, 1930, to June 30, 1931	\$15,772 71
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RUTH H. BURT,
Treasurer

SUPERINTENDENT'S REPORT

To the School Board and Citizens of Westmoreland:

I submit my fourth annual report as Superintendent of Schools.

Organization and Enrollment

We were fortunate in having only two new teachers in the schools for the present school year. The vacancy left by the resignation of Mrs. Thompson at East Westmoreland was filled by Miss Isabelle Call, Keene Normal school, 1931. Mrs. Ruth C. Comstock, Keene Normal school, 1925, has replaced Miss Anderson at Westmoreland Village.

The organization in tabular form follows:

School	Teacher	Enrollment
		Jan. 15
Westmoreland Primary	Mrs. Ruth C. Comstock	28
Westmoreland Advanced	Miss Marion E. Carey	23
E. Westmoreland Primary	Miss Marion L. Bassett	24
E. Westmoreland Advanced	Miss Isabelle Call	23
Westmoreland Depot	Mrs. Florence G. Stone	28
Westmoreland Corner	Miss Mildred L. Neal	25
Total enrollment		151

Buildings and Equipment

During the past summer space for a wash room and toilets was built on to the Depot school, and Kaustine chemical toilets were installed.

It was necessary during the Christmas vacation to replace the two toilet tanks at the Village school. All four of the school buildings are now furnished with chemical toilets.

The Parent-Teacher Associations of Westmoreland Village and Westmoreland Corner have installed electric lights in those two schools.

Text Books and Supplies

As new books are purchased to replace those worn out in service, an attempt has been made to follow a definite adoption in the various subjects. Each year finds more of the same books used in similar grades of the different schools. This makes for greater economy in the purchase and use of books. Unused books on hand in one school may be transferred to another school where there is a shortage, thus obviating the necessity of buying new books. Children transferring from one school to another find the same books in use in the schools. Such adoptions have been made in the text books in the following subjects: Basal readers, spellers, arithmetics, geographies, histories and language books.

The teachers have co-operated well in the economical distribution and use of school supplies.

Finances

The three largest items in our budget are those covering teachers' salaries, transportation of pupils, and high school tuition. The teachers' salaries are known quite definitely in advance. Transportation and tuition are very uncertain and cannot usually be estimated closely. These two items will probably be higher than estimated. The cost of replacing the toilet tanks at the Village school was also not an estimated expenditure.

However, due to economy in other lines, there will apparently be enough funds to run the schools to the end of the year, without asking for a deficiency appropriation.

I wish to acknowledge the co-operation of the parents, members of the School Board and the teachers.

Respectfully submitted,

LAURENCE O. THOMPSON,
Superintendent of Schools

VITAL STATISTICS

To the Selectmen:

In compliance with an act of the legislature, passed June Session, 1887, amended by the legislature of 1889, requiring "clerks of towns and cities to furnish a transcript of the record of births, marriages and deaths to the municipal officers for publication in the Annual Report," I hereby submit the following:

BIRTHS REGISTERED in the TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1931

Date of Birth	Name of Child (if any)	Sex and Condition			Name of Father	Maiden Name of Mother	Occupation of Father	Birthplace of Father	Birthplace of Mother	Age of Father	Age of Mother
		Male or Female	Living or Stillborn	No. of Child 1st, 2d, etc.							
Feb. 3	Norma Jennie	F	L	1	Ernest D. Perham	Ethel A. Barrett	Laborer	Troy, N. H.	Keene, N. H.	30	18
Apr. 26	Hazel Annie	F	L	1	Leon E. McClening	Nellie D. Davidson	Farmer	Jaffrey, N. H.	Westminster, Vt.	24	21
May 8	Stanley Fay	M	L	2	Walter E. Bowers, Jr.	Doris E. Willett	Laborer	New York City	Townsend, Mass.	25	25
Oct. 8	Priscilla Elizabeth	F	L	2	Walter E. Dunn	Dorothy L. Parker	Trackman	Northampton, Mass.	Westmoreland	28	27
Dec. 3	Olney Adring	F	L	8	George R. Shepard	Veda I. Ormsby	Farmer	Weston, Vt.	Gassetts, Vt.	38	37
" 4	"	F	S	4	Cameron L. Paine	Carrie Burr	Farmer	Westmoreland	Plainfield	32	38
Aug. 2	George Dwight	M	L	1	Dwight Graves	Edna Vigneau	Laborer	E. Putney, Vt.	Tewksbury, Mass.	25	18
1931 **											
May 11	Roger Arnold	M	L	9	Charles G. Wilder	Sylvester Stoddler	Carpenter	Plymouth, Vt.	Albany, Vt.	38	35
Dec. 26	Dorothy Olive	F	L	4	Pearl L. Rawson	Rena P. Rawson	Laborer	Jamaica, Vt.	Jamaica, Vt.	40	32
Apr. 12	Virginia Grace	F	L	1	Nathaniel Lounder	Evelyn Moody			Walpole	17	17
1930 **											
Aug. 5	Lester Richard	M	L	4	Willard I. Jones	Delephine Cram		Cold River, N. H.	Winchester, N. H.	30	30

** Born at Cheshire County Hospital

DEATHS REGISTERED in the TOWN OF WESTMORELAND, N. H., FOR the YEAR ENDING DEC. 31, 1931

Date of Death	Name and Surname of the Deceased	Age			Place of Birth		Sex and Cond'n	Place of Birth		Name of Father	Name of Mother	
		Years	Months	Days	Place of Birth	Male or Female		S, M, W*	Father			Mother
Jan. 28	Conrad A. Bibault	22	6	19	Nashua, N. H.	Canada	M	Hebron, N. Y.	Hebron, N. Y.	Emile Bibault	Elizabeth White	
Apr. 9	James A. Craig	76	0	21	Hebron, N. Y.	Westmoreland	M	Westmoreland	Westmoreland	James Craig	Caroline Buffum	
June 25	Myra W. Greene	60	8	18	Westmoreland	Grafton, Vt.	F	Grafton, Vt.	Greenfield, N. Y.	Stephen H. Burt	Zilpha L. Buel	
July 13	Ellen C. Blanchard	78	9	17	Rupert, Vt.	Boothbay, Me.	F	Boothbay, Me.	Groveton, N. H.	Orrin L. Whitcomb	Glady's Jackson	
Aug. 27	Esther Ray Davis	11	2	18	Groveton, N. H.	Chesterfield	F	Chesterfield	Chesterfield	William O. Davis	Hannah M. Pierce	
Sept. 10	John W. Atherton	78	8	15	Chesterfield	Pawlet, Vt.	M	Pawlet, Vt.	Grafton, Vt.	William Atherton	Ida Moulthrop	
Sept. 22	Ruth Harris	10	3	12	Westbury, Vt.	E. Putney, Vt.	F	E. Putney, Vt.	Tewksbury, Mass.	Dwight Harris	Edna Vigneau	
Oct. 29	George D. Graves	71	9	6	Westmoreland	Swansey, N. H.	M	Swansey, N. H.	Newington, Conn.	George O. Capron	Roselle Frances	
Nov. 4	Carroll F. Capron	7	11	18	Westmoreland	Swansey, N. H.	F	Swansey, N. H.	Plainfield	Cameron Paine	Carrie Burr	
Dec. 4	— Paine	8	7	17	Putney, Vt.	Westmoreland	M	Westmoreland	Keene, N. H.	Elton Stoddard	Edna Hammond	
Dec. 3	Roger Stoddard	8	7	17	Putney, Vt.	Westmoreland	M	Westmoreland	Keene, N. H.	Elton Stoddard	Edna Hammond	
**												
Jan. 5	Arthur W. Hunnewell	8	7	25	Keene, N. H.	Keene, N. H.	M	Keene, N. H.	Brooklyn, N. Y.	Lucius Hunnewell	Alice Hurford	
Jan. 27	Carrie E. Bryant	77	4	2	West Windsor, Vt.	Windsor, Vt.	F	Windsor, Vt.	Windsor, Vt.	Enos Hastings	Mary A. Donoghue	
Feb. 18	Fred'k G. Rothermel	76	5	12	Keene, N. H.	Claremont, N. H.	M	Claremont, N. H.	Weston, Vt.	Edward Rothermel	Mary Parker	
Mar. 15	Kate L. Wheeler	76	2	13	Boston, Mass.	Boston, Mass.	F	Boston, Mass.	Ireland	William Lambert	Katherine Manson	
Apr. 13	Mary Callahan	75	6	13	Westmoreland	Ireland	F	Ireland	Ireland	Dennis Callahan	Hannah Mahoney	
July 6	Anna Finch	58	11	18	Becknerville, N. Y.	Ireland	F	Ireland	Ireland	Esra Fields		
July 12	Mary E. Parker	87	7	6	Westmoreland	Westmoreland	F	Westmoreland	Westmoreland	Heber Cole	Prudence Walker	

* Single, married or widowed

** Brought to town for burial.

DEATHS REGISTERED in the TOWN OF WESTMORELAND, N. H., FOR the YEAR ENDING DEC. 31, 1931
MAPLEWOOD HOME

Date of Death	Name and Surname of the Deceased	Age		Place of Birth		Sex and Cond'n		Place of Birth		Name of Father	Name of Mother	
		Years	Months	Days			Male or Female	S, M, W*	Father			Mother
Feb. 28	Elmer Brown	70	7		Alstead, N. H.	M	W	Hooksett, N. H.	Alstead	Rodney Brown		
Feb. 6	Isaac Lougover	80			Keene, N. H.	M	M			George Lund	Sarah Richer	
Feb. 8	James Eaton	82			Keene, N. H.	M	W			Martin McDonough	Julia Presile	
Feb. 21	Leland Lund	47	6	27	Eastheaven, Vt.	M	D			Alson L. Clark		
Mar. 24	Julia J. Bourne	52				F	M	Scotland Keene, N. H.	England Keene, N. H.	George Kathan		
Apr. 12	Erford A. Clark	77			Keene, N. H.	M	D					
Apr. 14	Charles H. Kathan	81	4	26	Manchester, N. H.	M	M					
Apr. 23	Clara Beals	80				F	W					
June 10	Orlando D. Rumrill	70	4	28	Northfield, Mass.	M	M			Eli Fiske	Caroline Wilson	
July 16	Rose S. Fisher	87	3	3	Fitzwilliam, N. H.	F	W			Arthur Lamears	Hattie Butterfield	
July 22	Ida Eaton	74			Hinsdale, N. H.	F	S			Joseph Simms	Elizabeth Pemberton	
July 22	Margaret E. Lamears	17	0	4	Burk, N. Y.	F	S			William Ellis	Betulah Ellis	
Aug. 10	Samuel Simms	75	11	3	England	M	W	----- N. Y.	Owls Head, N. Y.	Alexander Thompson	Mary Maley	
Aug. 11	Sidney A. Ellis	76			Keene	M	S	England	New York	Peter Pastuszewski	Henry Chase	
Aug. 18	Helen Holman	65	7		New York City	F	M	Ireland	Poland	Emery Purrier	Abigail Mitchell	
Aug. 24	John Pastuszewski	44	8	13	Poland	F	M	Poland	Keysville, N. Y.		Rose Pecoir	
Aug. 31	Steven Chase	83	1	17	Chester, N. H.	M	S	France				
Sept. 1	Stephen Purrier	83	9	6	Keysville, N. Y.	M	W					
Sept. 7	Wm. Nelson Moulton known as Geo. E. Osgeod											
Sept. 21	Dennis A. McCarthy	73	2	1	Salem, Mass.	M	D			Benj. Osgeod Moulton	Ellen Donovan	
Dec. 30	George H. Haskell	51	5		Westmoreland	M	S	Ireland	Ireland	Timothy McCarthy	Elizabeth Ward	
		75	8	24	Troy, N. H.	M	S	Troy, Vt.	Swanzy, N. H.	Orrick L. Haskell		

* Single, married or widowed

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

RUTH E. BURT,

Town Clerk

New Hampshire State Library



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